



STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
BURIAL SERVICES SECTION
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MEMORANDUM

TO: Registered Cemetery Companies

FROM: Robert B. Gribble
Executive Director

RBG

DATE: January 28, 2009

SUBJECT: **ANNUAL REPORT FORMS FOR CEMETERIES AND TRUSTEES**

The prescribed forms for the annual report for cemeteries and trustees are available on our web site: <http://funeral.tn.gov> and will not be mailed out from our office. If you are unable to access on-line forms, you may notify our office in writing and the forms will be sent to you via mail, provided that such notification will not extend the date the forms must be received by our office.

The cemetery company's annual reports pertaining to the Improvement Care Fund and the Merchandise and Services Trust must be **received** in our office no later than seventy-five days (75) days after the close of the cemetery company's fiscal year.

The cemetery company should print and forward the appropriate forms to the cemetery's trustee or forward to them the web site.

The trustee's annual report on Improvement Care Funds must be **received** by our office no later than forty-five (45) days after the close of each fiscal year of the cemetery company. The trustee's annual report on Merchandise and Services Trust must be **received** by our office no later than seventy-five (75) days after the close of each fiscal year of the cemetery company.

Late fees and / or civil penalties may be assessed for reports not filed on or before the due date or for failure to file statutorily required reports.